IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 29TH MAY 2007 / 8TH JYAISHTA 1929

WP(C).No. 16307 of 2007(N)

PETITIONER:

M/S.JOS WOOD ARTS, LFC ROAD KALOOR,
KOCHI-682017, REPRESENTED BY ITS
MANAGING PARTNER, SRI.MANUAL NERSON I.J.

BY ADV. SRI.RAJU JOSEPH

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS)
DEPARTMENT OF COMMERCIAL TAXES ERNAKULAM,
KOCHI-15.

2. THE ASSISTANT COMMIOSSIONER
(WORKS CONTRACT), OFFICE OF THE DEPUTY
COMMISSIONER, DEPARTMENT OF COMMERCIAL TAXES,
ERNAKULAM.

BY ADV. SHRI. MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 16307 of 2007

Dated, this the 29th day of May, 2007

J U D G M E N T

Petitioner is challenging Ext.P3 order whereunder, the appellate authority has ordered payment of 1/3rd of the disputed demand for the year 2001-02 as a condition for stay of recovery proceedings. Having regard to the contentions raised and the interest demanded, Ext.P3 is modified by reducing the payment from 1/3rd to 25% of the disputed demand and petitioner is directed to make payment within one month from now. The appellate authority will take up the appeal and dispose of the same within three months from the date of making payment. The Assessing Officer is directed to adjust refund if any due to petitioner from earlier arrears against total demand and demand balance tax and interest from petitioner within a week from the date of production of a copy of this judgment for the petitioner to make payment of 25% thereof.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg